

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

								USSGL Account Attributes/1		
								Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Norm Bal.	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	Beginning Balances							
		(a)	Earmarked funds							
X	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative	C			Earmarked Treasury Account Symbols (TAS) only.
		1	Pre	B	3310	Cumulative Results of Operations	C			Earmarked TAS only.
		(b)	All other funds							
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative	C			Other than earmarked TAS.
X		1	Pre	B	3310	Cumulative Results of Operations	C			Other than earmarked TAS.
		2	Adjustments (+/-)							
		(a)	Changes in Accounting Principles (+/-)							
	X	2	Pre	E	3109	Adjustments Due to Changes in Accounting Principles	C			Portion related to changes in accounting principles.
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				Portion related to changes in accounting principles.
X		2	Pre	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles				Portion related to changes in accounting principles.
		(b)	Corrections of Errors (+/-)							
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				Portion related to correction errors.
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				Portion related to correction errors.
X		2	Pre	E	7400	Prior-Period Adjustments Due to Corrections of Errors	C			Portion related to correction errors.
		3	Beginning Balances, as Adjusted							
X	X	3			CALC (1..2)					
		Budgetary Financing Sources:								
		4	Appropriations Received							
		(a)	Earmarked funds							
	X	4		E	3101	Unexpended Appropriations - Appropriations Received	C			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution. Earmarked TAS only.
		(b)	All other funds							
	X	4		E	3101	Unexpended Appropriations - Appropriations Received	C			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution. Other than earmarked TAS.
		5	Appropriations Transferred-In/Out (+/-)							
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In	C			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-Out	D			Debit - Decreases/Credit - Increases

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		6	Other Adjustments (Rescissions, etc.) (+/-)							
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments	C			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources	C			Related to adjustments. Debit - Decreases /Credit - Increases
		7	Appropriations Used							
		(a)	Earmarked funds							
	X	7	Pre	E	3107	Unexpended Appropriations - Used				Debit-Decreases/Credit-Increases. Earmarked TAS
X		7	Pre	E	5700	Expended Appropriations				Debit-Decreases/Credit-Increases. Earmarked TAS
		(b)	All other funds							
	X	7	Pre	E	3107	Unexpended Appropriations - Used				Debit-Decreases/Credit-Increases. Other than earmarked TAS.
X		7	Pre	E	5700	Expended Appropriations				Debit-Decreases/Credit-Increases. Other than earmarked TAS.
		8	Nonexchange Revenue							
		(a)	Earmarked funds							
X		8	Pre	E	5310	Interest Revenue - Other	C	T	A	Earmarked TAS only.
X		8	Pre	E	5311	Interest Revenue - Investments		T	A	Earmarked TAS only.
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	A	Earmarked TAS only.
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	A	Earmarked TAS only.
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		T	A	Earmarked TAS only.
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	D	T	A	Earmarked TAS only.
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	C	T	A	Earmarked TAS only.
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	T	A	Earmarked TAS only.
X		8	Pre	E	5400	Benefit Program Revenue		T		Earmarked TAS only.
X		8	Pre	E	5409	Contra Revenue for Benefit Program Revenue		T		Earmarked TAS only.
X		8	Pre	E	5800	Tax Revenue Collected	C	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	C	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5809	Contra Revenue for Taxes	D	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5890	Tax Revenue Refunds	D	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5900	Other Revenue	C	T	A	Earmarked TAS only.
X		8	Pre	E	5909	Contra Revenue for Other Revenue	D	T	A	Earmarked TAS only.

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		(b)	All other funds							
X		8	Pre	E	5310	Interest Revenue - Other	C	T	A	Other than earmarked TAS.
X		8	Pre	E	5311	Interest Revenue - Investments		T	A	Other than earmarked TAS.
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	A	Other than earmarked TAS.
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	A	Other than earmarked TAS.
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		T	A	Other than earmarked TAS.
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	D	T	A	Other than earmarked TAS.
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	C	T	A	Other than earmarked TAS.
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	T	A	Other than earmarked TAS.
X		8	Pre	E	5400	Benefit Program Revenue		T		Other than earmarked TAS.
X		8	Pre	E	5409	Contra Revenue for Benefit Program Revenue		T		Other than earmarked TAS.
X		8	Pre	E	5800	Tax Revenue Collected	C	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	C	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5809	Contra Revenue for Taxes	D	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5890	Tax Revenue Refunds	D	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5900	Other Revenue	C	T	A	Other than earmarked TAS.
X		8	Pre	E	5909	Contra Revenue for Other Revenue	D	T	A	Other than earmarked TAS.
		9	Donations and Forfeitures of Cash and Cash Equivalents							
		(a)	Earmarked funds							
X		9	Pre	E	5600	Donated Revenue - Financial Resources	C	T*		Earmarked TAS only.
X		9	Pre	E	5609	Contra Revenue for Donations - Financial	D	T*		Earmarked TAS only.
X		9	Pre	E	5900	Other Revenue	C	T		Budgetary. Related to forfeitures of cash and cash equivalents. Earmarked TAS only.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	D	T		Budgetary. Related to forfeitures of cash and cash equivalents. Earmarked TAS only.
		(b)	All other funds							
X		9	Pre	E	5600	Donated Revenue - Financial Resources	C	T*		Other than earmarked TAS.
X		9	Pre	E	5609	Contra Revenue for Donations - Financial	D	T*		Other than earmarked TAS.
X		9	Pre	E	5900	Other Revenue	C	T		Budgetary. Related to forfeitures of cash and cash equivalents. Other than earmarked TAS.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	D	T		Budgetary. Related to forfeitures of cash and cash equivalents. Other than earmarked TAS.

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		10	Transfers-In/Out Without Reimbursement (+/-)						
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	C		
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	D		
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In	C		
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	C		
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	D		
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out	D		
		11	Other Budgetary Financing Sources (+/-)						
		(a)	Earmarked funds						
X		11	Pre	E	5790	Other Financing Sources	C		Budgetary. Earmarked TAS only.
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	C	T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7111	Gains on Disposition of Investments		T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7112	Gains on Disposition of Borrowings		T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7180	Unrealized Gains	C	T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7190	Other Gains	C	T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	D	T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7211	Losses on Disposition of Investments		T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7212	Losses on Disposition of Borrowings		T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7280	Unrealized Losses	D	T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7290	Other Losses	D	T	Budgetary. Earmarked TAS only.
X		11	Pre	E	7500	Distribution of Income - Dividend	D	T	Budgetary. Earmarked TAS only.
		(b)	All other funds						
X		11	Pre	E	5790	Other Financing Sources	C		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	C	T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7111	Gains on Disposition of Investments		T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7112	Gains on Disposition of Borrowings		T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7180	Unrealized Gains	C	T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7190	Other Gains	C	T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	D	T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7211	Losses on Disposition of Investments		T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7212	Losses on Disposition of Borrowings		T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7280	Unrealized Losses	D	T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7290	Other Losses	D	T	Budgetary. Other than earmarked TAS.
X		11	Pre	E	7500	Distribution of Income - Dividend	D	T	Budgetary. Other than earmarked TAS.

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		Other Financing Sources:							
		12	Donations and Forfeitures of Property						
		(a)	Earmarked funds						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	C	T*	Earmarked TAS only.
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	D	T*	Earmarked TAS only.
X		12	Pre	E	5900	Other Revenue	C	T	No budgetary impact. Related to forfeitures of properties. Earmarked TAS only.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	D	T	No budgetary impact. Related to forfeitures of properties. Earmarked TAS only.
		(b)	All other funds						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	C	T*	Other than earmarked TAS.
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	D	T*	Other than earmarked TAS.
X		12	Pre	E	5900	Other Revenue	C	T	No budgetary impact. Related to forfeitures of properties. Other than earmarked TAS.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	D	T	No budgetary impact. Related to forfeitures of properties. Other than earmarked TAS.
		13	Transfers-In/Out Without Reimbursement (+/-)						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	C		
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	D		
		14	Imputed Financing From Costs Absorbed by Others						
X		14	Pre	E	5780	Imputed Financing Sources	C		
		15	Other (+/-)						
X		15	Pre	E	5790	Other Financing Sources	C		No budgetary impact.
X		15	Pre	E	5799	Adjustment of Appropriations Used	D		No budgetary impact.
X		15	Pre	E	5900	Other Revenue	C	T	Portion associated with nonexchange revenue. No budgetary impact.
X		15	Pre	E	5909	Contra Revenue for Other Revenue	D	T	Portion associated with nonexchange revenue. No budgetary impact.
X		15	Pre	E	7110	Gains on Disposition of Assets - Other	C	T	No budgetary impact.
X		15	Pre	E	7111	Gains on Disposition of Investments		T	No budgetary impact.
X		15	Pre	E	7112	Gains on Disposition of Borrowings		T	No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains	C	T	No budgetary impact.
X		15	Pre	E	7190	Other Gains	C	T	No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	D	T	No budgetary impact.
X		15	Pre	E	7211	Losses on Disposition of Investments		T	No budgetary impact.
X		15	Pre	E	7212	Losses on Disposition of Borrowings		T	No budgetary impact.
X		15	Pre	E	7280	Unrealized Losses	D	T	No budgetary impact.
X		15	Pre	E	7290	Other Losses	D	T	No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	D	T	No budgetary impact.

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		16	Total Financing Sources							
X		16		CALC (6..15)						
	X	16		CALC (4..7)						
		17	Net Cost of Operations (+/-)							
X		(a)	Earmarked funds							Earmarked TAS only.
X		(b)	All other funds							Other than earmarked TAS.
		18	Net Change	Calc(16-17)						
X	X	(a)	Earmarked funds							Earmarked TAS only.
X	X	(b)	All other funds							Other than earmarked TAS.
		19	Ending Balances							
		(a)	Earmarked funds							
X		19		CALC ((3+16) -17)						Should equal the ending amount reported as net position on the Balance Sheet. Earmarked TAS only.
	X	19		CALC (3 + 16)						Should equal the ending amount reported as net position on the Balance Sheet. Earmarked TAS only.
		(b)	All other funds							
X		19		CALC ((3+16) -17)						Should equal the ending amount reported as net position on the Balance Sheet. Other than earmarked
	X	19		CALC (3 + 16)						Should equal the ending amount reported as net position on the Balance Sheet. Other than earmarked
	X	19	Total all funds				CALC (a+b)			

* By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.